TABLE OF CONTENTS

FORWORD		i
TABLE OF CONTENTS		
INTRODUCT	ΓΙΟΝ	v
FIGURES		vi
TABLES		ix
Chapter 1	Introduction and Summary	
0101 0102 0103 0104 0105 0106 0107 0108 0109	General Background Policy Coverage Effective Date Department of Defense Reporting Entities Content of Audited Financial Statements Financial Statement Audits Hierarchy of Accounting Principles and Standards	1-1 1-1 1-2 1-2 1-2 1-3 1-5
Chapter 2	General Instructions for the Financial Statements	
0201 0202 0203 0204 0205 0206 0207	Responsibility for Preparing and Submitting Financial Statements Reporting Schedule Management Representation Letters Legal Representation Letters General Preparation Instructions Departmental Adjustments Resulting from Financial Statements Auditing Footnote Requirements to Financial Statements	2-1 2-5 2-7 2-8 2-9 2-11 2-18
Chapter 3	Instructions for the Overview	
0301 0302 0303 0304	Overview of the Reporting Entity Organization and Presentation of the Overview Performance Goals and Results Supplemental Financial and Management Information	3-1 3-2 3-4 3-5
Chapter 4	Balance Sheet	
0401 0402 0403	Format for the Balance Sheet Instructions for the Preparation of the Balance Sheet General Ledger Crosswalk for the Balance Sheet	4-1 4-3 4-18

Chapter 5	Statement of Net Cost	
0501 0502 0503	Format for the Statement of Net Costs Instructions for the Statement of Net Costs FY 1998 Program Presentation	5-1 5-4 5-8
0504	General Ledger Crosswalk for the Statement of Net Cost, Table 5-2	5-12
Chapter 6	Statement of Changes in Net Position	
0601 0602 0603	Format for the Statement of Changes in Net Position Instructions for the Statement of Changes in Net Position General Ledger Crosswalk for the Statement of Changes in Net Position	6-1 6-3 6-5
Chapter 7	Statement of Budgetary Resources	
0701 0702 0703	Format for the Statement of Budgetary Resources Instructions for the Statement of Budgetary Resources General Ledger Crosswalk for the Statement of Budgetary Resources	7-1 7-2 7-6
Chapter 8	Statement of Financing	
0801 0802 0803	Format for the Statement of Financing Instructions for the Statement of Financing General Ledger Crosswalk for the Statement of Financing	8-1 8-2 8-5
Chapter 9	Statement of Custodial Activity	
0901 0902 0903	Format for the Statement of Custodial Activity Instructions for the Statement of Custodial Activity General Ledger Crosswalk for the Statement of Custodial Activity	9-1 9-1 9-4
Chapter 10	Notes to the Financial Statements	
1001 1002 1003	General Note 1 Significant Accounting Policies Note 2 - Fund Balances with Treasury	10-1 10-1 10-8
1003 1004 1005 1006	Note 2 - Tund Barances with Treasury Note 3 - Cash, Foreign Currency and Other Monetary Assets Note 4 - Investments, Net Note 5 - Accounts Receivable, Net	10-10 10-12 10-14
1007 1008 1009	Note 6 - Other Assets Note 7 - Direct Loans and Loan Guarantees, Non-Federal Borrowers Note 8 - Inventory and Related Property	10-16 10-18 10-27
1010 1011 1012	Note 9 - General Property, Plant, and Equipment (PP&E), Net Note 10 - Debt Note 11 - Other Liabilities	10-32 10-34 10-36

DoD Financi	al Management Regulation Volume 6B	, Table of Contents
		December 1998
1013	Note 12 - Leases	10-40
1014	Note 13 - Pensions, and Other Actuarial Liabilities	10-43
1015	Note 14 - Unexpended Appropriations	10-46
1016	Note 15 - Contingencies	10-47
1017		et Cost 10-48
1018	Note 17 - Deferred Maintenance on Property, Plant, and Equip	oment 10-52
1019	Note 18 - Footnote Disclosures Related to the Statement of Clin Net Position	-
1020	Note 19 - Footnote Disclosures Related to the Statement of Bu	
1021	Resources	
1021 1022	Note 20 - Footnote Disclosures Related to the Statement of Fi Note 21 - Footnote Disclosures Related to the Statement of Co	ustodial
	Activity	10-65
1023	Note 22 - Inter-Agency Eliminations	10-66
1024	Note 23 - Other Disclosures	10-69
Chapter 11	Required Supplementary Stewardship Information	
1101	General	11-1
1102	National Defense Property, Plant, and Equipment	11-2
1103	Heritage Assets	11-7
1104	Stewardship Land	11-9
1105	Nonfederal Physical Property	11-11
1106	Research and Development	11-13
Chapter 12	Required Supplementary Information	
1201	Disaggregated Statement of Budgetary Resources	12-1
1202	Segment Information	12-7
Chapter 13	Disclosure Checklist	
1301	General	13-1
1302	Disclosures Required by SFFAS No. 1	13-2
1303	Disclosures Required by SFFAS No. 2	13-4
1304	Disclosures Required by SFFAS No. 3	13-5
1305	Disclosures Required by SFFAS No. 4	13-12
1306	Disclosures Required by SFFAS No. 5	13-13
1307	Disclosures Required by SFFAS No. 6	13-16
1308	Disclosures Required by SFFAS No. 7	13-22
1309	Disclosures Required by SFFAS No. 8	13-28
Appendix A	Distribution of Appropriation and Fund Symbols by Reporting	g Entity A-1
Appendix B	Outline for DoD Financial Statements	B-1